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Exhibit C



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October 17, 2006

VIA E-MAIL

Arthur Felsenfeld, Esq. Andrews Kurth LLP 450 Lexington Avenue

New York, NY 10017

Re: Case No. 12 148 Y 00711 06

Brooks Houghton & Company, Inc. v. Life Partners Holdings, Inc.

Dear Arthur:

We write in response to your letter of yesterday.

Jonathan Berger's expert testimony will primarily encompass the following subject areas: (i) the scope of the parties' March 31, 2004 Letter Agreement (the "Letter Agreement"); (ii) the standard custom and practice in the investment banking industry with respect to such letters and fees; and (iii) the Mammoth Financing entered by Respondent as of December 31, 2005. Claimant reserves the right to examine Mr. Berger on any additional topics relevant to the above-referenced arbitration.

Separately, you correctly point out that the conclusion paragraph of Claimant's prehearing memorandum inadvertently included a request for attorneys' fees and costs. As discussed, the Letter Agreement does not provide attorneys' fees or costs to either party. Accordingly, this is to confirm that Claimant's application for attorneys' fees and costs is hereby withdrawn, thus mooting Respondent's application for reimbursement of attorneys' fees and costs.

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Daniel J. Brown

cc: John F. Byrne, Esq.

Peter M. Collins, Esq. John R. Holsinger, Esq. Kenneth L. Bressler, Esq.

Jennifer Eltahan

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